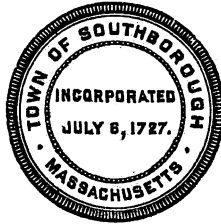


Corrected Copy

Report of the
Investigating Committee
Appointed at the
Special Town Meeting
April 14, 1931



REPORT

At a Special Town Meeting, held on April 14, 1931, the following votes were passed:

Voted: That the Moderator cast one ballot in favor of the Advisory Committee being the Investigating Committee and that this Investigating Committee be instructed to investigate all of the Departments of the Town relative to their administration and to report their findings, together with such recommendations as they shall deem necessary, at a Special Town Meeting to be called not later than July 1, 1931.

Voted: That Charles M. Proctor be added to this Investigating Committee.

The Committee met and organized on April 21, and thereafter met the Town Clerk, Treasurer, Collector of Taxes, Accountant, Selectmen, Assessors, Department of Public Welfare, School Committee, Cemetery Commissioners, Tree Warden, Town House Committee, Sealer of Weights and Measures, Inspector of Animals, Chief of the Fire Department, Forest Warden, Moth Superintendent, and one or more members of the Board of Health and the Trustees of the Library.

The Committee has been met with courtesy and frankness by the above named officers, and has been furnished with every facility for conducting its investigation. It feels satisfied, as a result of this investigation, that most of the Departments of the Town above named are conducted efficiently, and that the administration of the Town is, on the whole, in a very satisfactory condition.

The Committee regrets to report that the Board of Water Commissioners has refused to meet it, and that, since it has no power to compel attendance, it has found itself unable to conduct any satisfactory investi-

gation of that Department. The following correspondence between the Investigating Committee and the Board of Water Commissioners should make the situation clear.

TOWN OF SOUTHBOROUGH
BOARD OF WATER COMMISSIONERS
SOUTHBOROUGH, MASS.

May ⁴~~24~~, 1931

Mr. Walter B. Brewer,
Southboro, Mass.

Dear Sir:

As the Water Commissioners deem it not unlikely that your Special Investigating Committee may in the course of your inquiry present to them questions involving engineering and legal theory and practice, and as such inquiries will in turn be referred by the Board to its engineers and attorney, it wishes to suggest that in asking for your appropriation you request an amount sufficient to cover the expense involved.

Under our contract with the engineers such service is particularly specified at the rate of one hundred dollars a day and we assume that attorneys will require a similar compensation.

As you are aware the Board has no funds with which to pay such charges and consequently must look to your Committee to provide them.

Yours very truly,

E. WARREN WARD, Secretary
Board of Water Commissioners

May 6, 1931

Metcalf & Eddy, Engineers,
1300 Statler Bldg.,
Boston, Mass.

Gentlemen:

I am enclosing a copy of a letter sent to the chairman of a special committee of investigation of all the departments of the Town of Southborough, by the Board of Water Commissioners.

Am I correct in assuming that in the part of your letter referring to your firm, that Metcalf & Eddy have authorized the Water Commissioners of Southborough, to demand of the town a fee of one hundred dollars a day for advice and time that may be required during this investigation, or that you would demand such a fee? This investigation must, of necessity, involve the Water Department and all individuals connected with it.

An early reply would be appreciated.

Yours truly,

CHAS. M. PROCTOR,
Member of Special Investigating Committee,
Town of Southborough

METCALF & EDDY
Engineers
Statler Building
Boston, Mass.

May 7, 1931

Charles M. Proctor, D.M.D.
19 Bay State Rd.,
Boston, Mass.

Dear Sir:

Replying to your letter of May 6, we have a written contract with the town of Southborough, through the Board of Water Commissioners. We therefore respectfully refer you to them.

Very truly yours,

METCALF & EDDY,
by, Frank A. Marston

Southboro, Mass.
May 6, 1931.

Mr. George A. Mooney,
Southville, Mass.

My dear Mr. Mooney:

The Investigating Committee has set aside the evenings from Tuesday to Friday, May 19th to 22nd, inclusive, for interviews with the Board of Water Commissioners. May I leave it to you, as Chairman, to notify Mr. Ward and Mr. Brock, and let me know if you all can come?

Yours very truly,

ELLIOTT PERKINS,
Secretary to the Investigating Committee

TOWN OF SOUTHBOROUGH
BOARD OF WATER COMMISSIONERS
SOUTHBOROUGH, MASS.

May 11, 1931

Mr. Elliot Perkins,
Southborough,
Massachusetts.

Dear Sir:

I beg to acknowledge receipt of your note of May 6, which I have communicated to the full Board.

The Board of Water Commissioners recognize that the Town in voting to establish a municipal water system undertook by far the largest single project of public improvement in the history of the Town and one involving the expenditure of the largest sum of money ever appropriated by the Town. Having been intrusted by the Town to act on its behalf and as its representative to carry out the expressed wish of the Town in conformity with special enabling act of the legislature, we have from the outset realized the grave responsibility assumed by each one of us in accepting the office of Water Commissioner to which we were elected by our fellow townsmen.

We recognize, also, our accountability to the Town for our stewardship, our conduct in office, and the expenditure of the public monies intrusted to us for a specific purpose. Pursuant thereto we presented to the Town before the last annual town meeting, a general report of our doings and caused the engineers employed by us to present at the same time a detailed report of the actual work done in installing the present Town Water System. The Town Accountant in pursuance of his regular duties presented a detailed statement of the expenditures made by the Board from the funds at its disposal. All three of these reports

are printed in full in the Annual Town Report of the Town of Southborough, March, 1931.

The Town has subsequently expressed itself as desirous of further information regarding the policies, work and expenditures of the Board and has chosen your committee to obtain that information and report.

The Board is both willing and anxious to furnish your Committee with full information and explanations of its activities and to answer any inquiries within its knowledge. It is also desirous that any citizen of the Town, whether a member of your Committee or not, be given an opportunity to submit to the Board through your Committee any inquiry on which he or she may desire information or explanation and the Board is inclosing herewith a separate communication recommending that such an opportunity be given every citizen.

The Board requests that your Committee formulate and present to it in writing any and all inquiries as to facts or explanations concerning which you desire information. The Board will to the best of its ability answer the same in writing. If, subsequently, it appears that a conference with your Committee will be of service, the Board will arrange to meet with you.

Yours very truly,

GEO. A. MOONEY, Chairman,

E. WARREN WARD,

PATRICK J. BROCK,

Board of Water Commissioners

TOWN OF SOUTHBOROUGH
BOARD OF WATER COMMISSIONERS
SOUTHBOROUGH, MASS.

May 11, 1931

Mr. Elliot Perkins, Clerk
Special Investigating Committee
Southboro, Mass.

Dear Sir:

The Board of Water Commissioners respectfully suggest that the Special Committee of Investigation invite the citizens of Southborough to present to that Committee in writing any question or questions they may desire information on relative to the conduct of the various Town Departments, and that such questions or requests for information in turn be submitted to the proper departments.

The Board in making this suggestion is actuated by a desire that every citizen be given full information on any question of its public conduct and policy in which he or she may have a legitimate interest and while it expects that the Committee will cover all essential points on its own initiative, the Board has, from time to time, been advised of queries arising from a misrepresentation of facts, which it is very unlikely would be a subject of inquiry by the Committee, but which should be answered if still entertained by any of our fellow townspeople.

If in order to bring these suggestions before the citizens of the Town, you think it advisable to give this letter to the local newspapers, we would be heartily in accord with your action.

Yours very truly,
BOARD OF WATER COMMISSIONERS,
E. Warren Ward, Sec'y

Southborough, Mass.
May 13, 1931

Mr. George A. Mooney,
Southborough, Mass.

My dear Mr. Mooney,

I presented the letter of May 11, signed by you and the other members of the Board of Water Commissioners, to the Investigating Committee at a meeting held last night in the Town House. The Committee wish me to write in return and say that they do not see fit to submit their questions to the Board of Water Commissioners in writing; and they wish me to submit to the Board the enclosed copy of the rules of procedure which they have adopted.

The Investigating Committee further wish me to ask the Board of Water Commissioners, through you as Chairman, to reserve the evenings of Tuesday to Friday, May 19 to 22nd, inclusive, for meetings with them at the Town House, the meetings to begin at eight o'clock.

Yours very truly,

ELLIOTT PERKINS
Secretary to the Investigating Committee

RULES OF CONDUCT

OBJECT

This investigation is being conducted because of a motion made at the Special Town Meeting, held April 14, 1931, where it was unanimously voted that a committee be appointed and instructed to investigate all the departments of the Town relative to their administration and to report their findings together with such recommendations as they shall deem necessary at a Special Town Meeting, to be held not later than July 1, 1931.

This committee has interpreted this vote to mean that we are appointed to investigate and report facts relative to the administration of the affairs of the Town Departments. As we are not a judicial committee, it is not necessary for counsel to be employed either by this committee or witnesses; however, if any witness desires to be represented by counsel he may personally employ such at his own expense. It is definitely understood, and now stated, that no fees will be paid witnesses, for counsel, or for any testimony that may be required.

HEARINGS

The Hearings shall not be public, but all persons desiring to present any matter relative to the Town Government shall be given an opportunity to be heard.

EXAMINATION OF WITNESSES

No witnesses shall be examined except by members of the committee. There must be no acrimonious debate nor indulgence in the discussion of personalities. Witnesses must tell their stories relative to the facts as they know them and be seated.

If any Department wishes to summarize its testimony, at the close of the hearing, it will be privileged to present it. It is understood that we do not propose to pass upon the admissibility of evidence.

The committee may at its own discretion examine witnesses collectively or singly.

TOWN OF SOUTHBOROUGH
BOARD OF WATER COMMISSIONERS
SOUTHBOROUGH, MASS.

May 14, 1931

Mr. Elliot Perkins, Clerk,
Special Investigating Committee,
Southborough, Mass.

Dear Sir:

We are in receipt of your communication in which you advise the Board of Water Commissioners that your Committee declines to present to the Board in writing questions or inquiries you may desire to ask or make for the purpose of obtaining explanations and information from it.

The Board maintains its position that inasmuch as the Town Report, available to all, contains a full report of its doings, the Town Accountant's report of all expenditures authorized and approved by the Board, and a full report by the Engineers as to the details of construction, the Board should and will rest on the record contained in those reports and on the physical evidences of its accomplishment, in the event of your continued failure to present specific inquiries for facts and explanations in conformity with our previous communication.

Yours very truly,
GEORGE A. MOONEY, Chairman,
E. WARREN WARD,
PATRICK J. BROCK.
Board of Water Commissioners

The position of the Investigating Committee was, and still is, that it was under no obligation to accord the Board of Water Commissioners treatment any different to that which had proved satisfactory to every other Department of the Town. It will be observed that the Water Commsisioners in no way bind themselves ever to meet the Investigating Committee, and the Committee saw no purpose in embarking on a long correspondence, at the end of which the Water Commissioners might not see any more advantage in a conference than they did at the beginning.

Certain matters connected with the Board of Water Commissioners came out during the investigation of other Departments, and have been included in the reports on those Departments.

TOWN CLERK

The Town Clerk's duties are fixed by statute, and are too many to be given in detail. They consist in general of keeping the records of the Town, births, deaths, and marriages, the issuing of marriage licenses, and of sporting licenses. He further records the proceedings of Town Meetings. He receives a salary of \$350.00 a year, plus fees for recording statistics and administering oaths, which are fixed by statute.

The Committee finds that the office of Town Clerk is well administered.

TREASURER

The function of the Treasurer is to receive all money due to the Town, and to make all payments, on authority from the Board of Selectmen, on proper authorized warrants.

DEEDS

At a meeting with the Investigating Committee, on June 11, the question was raised as to the recording of deeds to real estate acquired by the Town. Article 5, Section 1, of the Town By-Laws makes it the duty of the Town Clerk to record these deeds. Mr. Lane said he had been unaware of this, and that he had recently been told it was his duty to record them. In the case of the deed to the Kelley land, which deed was unrecorded for months after acquisition by the Town, Mr. Lane said that Mr. Kelley came to him with the deed and a letter from Mr. Schaff, saying that the deed was all right, to pay Mr. Kelley the money. "When Mr. Schaff sent me the letter he didn't say it wasn't recorded, he said it was all right." The deed was ultimately given to Mr. Howes to record, and returned to Mr. Lane, since when it has reached its proper resting place, which is the Town vault, where the Town Clerk is responsible for it.

The proper procedure in such cases is for the Treasurer, who is the only Town officer who can properly receive a deed, which he must do before he can pay for the property, to transmit it, immediately on its receipt, to the Town Clerk, who thereupon records it and deposits it in the Town vault. At the time that the Town Clerk saw the Investigating Committee, May 12, he had not seen any of the deeds to the Fitzgerald land, the Kelley land, and Cottage Street. Mr. Howes had registered the Fitzgerald and Cottage Street deeds at the time of concluding the deals. The Kelley deed

was passed after his connection with the job had ceased, and that deed was not registered until late this spring, when he got the deed from the Treasurer and registered it.

There is no question that a lack of familiarity with the statutory duties of the officers of the Town, combined with a misunderstanding as to the facts, in the case of the Kelley deed, produced a situation that might have been serious. However, the matter has now been cleared up, and there will be no repetitions by the officers involved.

WATER LOAN

When asked about the water loan, Mr. Lane said, "The first news I had of it was when Mr. Mooney and Mr. Schaff called at my residence, one Sunday afternoon, and asked me if I intended to work in cooperation with the Water Board. I said certainly, that I didn't see any reason why I shouldn't. It seemed like a funny question to ask. Then Mr. Schaff began to ask several questions about the manner of borrowing money and about the loans I had previously negotiated. He said he would like to see the books and stubs and he asked whether I negotiated privately or put them out to bids, and a great many questions pertaining to the Treasurer's business. It seemed peculiar to be asked such questions. It was a week or so after that a rumor came to me that a loan had been negotiated. Later I got a telephone call to see if I would be willing to go to Boston, to talk over a loan, and whatever time I mentioned would be agreeable to Mr. Schaff. I made the time two o'clock in the afternoon, but he rather objected, as he would rather meet me in the morning. He was anxious to have me up there and he finally decided that two o'clock would be agreeable, but I didn't know who was to be there. The date that was appointed I went to the bank, I

think it was the Lee Higginson Trust Company, although I wouldn't be positive about the bank. When I arrived Mr. Schaff and Mr. Burnett were there. At that time no one from the bank had appeared and Mr. Schaff became quite anxious and began to look around to see where the gentleman was he had made arrangements with. He didn't show up at the appointed time and they had to go out and get the man to come in. We were asked to go into a private room, off the main room, and Mr. Schaff introduced us to two representatives of the bank, who were present, and said his purpose in coming in was to talk with them about the loan for the Town of Southborough, which he had previously consulted them about, and the understanding was that it was to be private, and after hearing the rumors that I had about the loan I immediately objected. I said I didn't intend to put through a loan in any such way as that and Mr. Schaff seemed quite indignant, and Mr. Schaff said, 'I want you to know that both Mr. Burnett and Mr. Howes have been consulted on this loan and are agreeable,' and then the spokesman for the bank said he wouldn't take the loan on the basis he was talking about."

Asked as to what the rate was, Mr. Lane replied, "I think it was to be at $3\frac{3}{4}\%$ to furnish a bid privately and he said he wouldn't consider talking on it that way and Mr. Burnett spoke up and said that in order to protect Mr. Lane, he felt it wasn't doing it right to put the loan through that way and also because the gentlemen didn't intend to do it on that basis. There wasn't any need to stay any longer. Mr. Schaff started an argument about the meeting and how he had telephoned and had an understanding that he would be there at two o'clock and the gentleman replied he had no arrangements for any meeting and Mr. Schaff said he talked with him over the 'phone. The gentleman said, 'you certainly didn't talk to me,' and

Schaff said, 'I called you up and asked for you and whoever came to the phone I understood it was you and you said you would be there.' 'I didn't talk to you over the 'phone and that is the reason I was not here at two o'clock,' said the gentleman. There were no bands playing and we got up and walked out and the meeting was over."

Following this episode Mr. Lane got up a circular and sent it out, inviting bids to be opened on a certain date. He received eleven bids, which were opened in the presence of the Water Commissioners and Mr. Bagley, the loan being awarded to Harris Forbes & Co. Mr. Lane said he could not tell whether the Town saved money by having competitive bidding, since he had not known what Lee Higginson were going to bid; merely that the interest rate was $3\frac{3}{4}\%$ as against a 4% rate set in the public bids. Lee Higginson would not bid on the market. Mr. Howes and Mr. Misener approved the award to Harris Forbes & Co. Mr. Burnett was in Europe. Mr. Burnett and Mr. Howes had approved the proposed loan with Lee Higginson.

Mr. Lane stated that previous to meeting the group of men in the office of Lee Higginson, he was never consulted about the negotiations of the Water Loan by any one in authority, although it was his duty to negotiate such a loan, as indeed he finally did.

At the meeting between the Selectmen and the Committee the question as to why Mr. Schaff had undertaken the Treasurer's statutory duty to place the bonds was raised, and Mr. Howes replied that Mr. Lane "couldn't go to Boston every day and deal with these people and run up to Newburyport, or wherever Schaff went. I don't know what percent of his charge is for negotiating this loan, but I assume it was a reasonable charge, because he did something that Lane couldn't do." When this statement was read to Mr.

Lane, he said it wasn't so, because the original deal Mr. Schaff had made fell through on account of his objections. That he had intended from the first to put the loan up to public bid, as was finally done, and that that required no trips to Boston or anywhere else, being done by correspondence. He said that he made only one trip to Boston in connection with the loan, and that was the one made at Mr. Schaff's request, and that he had never asked Mr. Schaff, the Water Commissioners, nor any one else to act for him in any capacity regarding the Water Loan.

This evidence conclusively shows that any work done by Mr. Schaff in connection with the negotiation of the Water Loan, was entirely unauthorized by the one officer of the Town who could have authorized it, and that such work was of absolutely no effect in the actual negotiation of the loan as carried out by that officer. The Committee feels that that portion of Mr. Schaff's bill which covers this work was improper, should not have been passed by the Water Commissioners or the Selectmen, and that it should be returned to the Town.

In reference to Mr. Lane's efficiency, as Treasurer, Mr. Bagley stated, "I think he is working under a definite handicap. He is a very good Treasurer. He is a good fellow."

COLLECTOR OF TAXES

The Tax Collector receives the warrant for the collection of taxes from the Board of Assessors, and the full amount of the warrant is accounted for by her in the annual report, which balances the amount committed by the assessors against the total of the collector's cash on hand, the cash paid to the Treasurer, the uncollected taxes, abatements and discounts.

The Tax Collector keeps three sets of books, one for general property taxation and polls, one for the excise tax and one for the water commitment and tax. The committee found that the first two sets were complete in every detail. The book of commitments and collections of the Water Department, which had been turned over to the Collector by the Water Department, showed several errors, which were recorded by the collector at the time she received the books.

On May 13 the commitment warrant shows \$587.00, which the collector is instructed to collect. The commitment book shows \$593.00, making the collector responsible for the extra \$6.00 unless there is an abatement by the Water Commissioners. This discrepancy is due to an error in addition made in the books before they were turned over to the collector. The commitment warrant states that the \$587.00 was due for water bills for October, November, and December. The warrant is dated January 1, the bills were sent out April 1. The bills for the first quarter of this year, due April 1, were sent out. (June 8th).

The cash book shows that \$23.07 has been overpaid, \$13.43 under-paid. The overpayment is due to two errors. \$22.56 was paid on one bill rendered to a citizen, of which no entry has been made in the commitment book, but which bill was paid to the collector before she was in receipt of the water books. An additional \$.51 has been overpaid as a result of bills having been sent out for fractions of a cent. In one case a bill for \$28.82½ was rendered for service installation. The amount recorded in the commitment book was \$28.82, the amount paid by the individual was \$28.83. This has happened frequently enough to cause considerable confusion in the books.

The underpayment is the result of a dispute with an individual, who claims that his ditch was dug by private contract, and that he consequently does not owe the Town anything for it.

On May 23rd, the following letter was submitted to sixty-eight individuals, whose bill for water service had remained unpaid to May 13, 1931, amounting to \$1530.37.

May 23, 1931

Having been assigned by the Special Investigating Committee to inspect the books of the Tax Collector we find that there is an unpaid account for installation of water service, charged to you, amounting to \$. You can greatly facilitate the work of the committee if you will make immediate acknowledgment by return mail, as to whether or not the amount herein stated is correct.

Yours very truly,

On June 13th, replies had been received from fifty-nine. Of this number twenty-three, or 33 %, reported back with errors of account, no bills, over charges, and defective installation. The total of these bills amount to \$548.00. One bill, charging 38 ft. of service was under-charged by about \$20.00, the bill was for \$10.61 and it should have been about \$32.00. There were nine individuals who reported that no bills had ever been received for their water service installation. Nine others complaining of overcharges; four of this number complaining of over measurement of figures of the ditch, in three cases of exactly six feet, another twelve feet. Another complaint was of a defective installation, which had been reported, but no action taken by the Commission. One complainant

wrote of damage to his property, due to deposit of stones and dirt, which had not been adjusted as yet; even though the Water Commission and the Selectmen had both been appealed to. Another refused to pay, because the installation was not as ordered.

Still another an over-charge for excavation of rock on Town land. For three times this individual made a demand for a corrected bill, stating his reasons and being promised one, but up to date, no such correction has been made.

Through this same channel of inquiry it was further found that another individual had received a quarterly bill for water that had never been turned on at his house. Of another, that his house was connected with the Town water supply on December 22, 1930, and that since that time he has been a constant consumer of water, that his meter was read once during that time, but that he had never received a bill, either for installation or service or for water consumed. Neither is there any charge for this individual in the Water Commitment Book.

Through channels of outside investigation, it was found that St. Mark's School is a consumer of about 30,000 gallons per day, during school session, and that prior to June 22, no bill had been rendered for this water consumption since the installation, on or about January 1st. Another individual, whose service account amounted to about \$125.00 has never received a bill. Still another refused to pay because of discrepancy in measurements of distance, being charged the full amount of eighteen feet from the main while his property distance was only six feet. Another refused to pay because the installation was not as ordered.

as the constable's bill

Allowing for a fair number of mistakes in any new project the number here disclosed would seem to indicate by this evidence that the methods of administration of the Water Department are dilatory and remiss; all of which seemingly indicates inefficiency. First, creating dissatisfaction among those citizens who are trying to do business with them; second, in delaying collection of routine revenue to the Town, of invoices long past due and resulting at least in an interest loss of these accounts.

It was originally the hope of the Committee to discuss these matters with the Water Commissioners, in whose province they really lie, but since the Commissioners have refused to meet them, they can only report the facts as found to the Town.

The Tax Collector receives a salary of \$500.00 a year. The total appropriation for the department is \$900.00, the extra \$400.00 being disbursed as follows: \$250.00 for bonds, \$25.75 for burglary insurance, and the balance for incidentals, such as printing, postage, stationery, etc.

There seems to have been some talk in Town concerning the procedure in the collection of delinquent taxes. The procedure is as follows: after a due period a demand is given to a constable, and from then on the tax payer is liable for the original amount plus interest, plus seventy-five cents for demand and warrant, plus a dollar and expenses to the constable. All but the constable's dollar and expenses go to the Town. The Collector states positively that she has never accepted payment, except from the constable, when once the demand and warrant has been placed in his hand, except in one or two cases on the excise tax, when the constable has authorized her to do so. In those cases she collects the extra amounts, as well as the constable's dollar on his behalf. This proced-

ure was adopted after repeated failures by the constable to locate the delinquent. All of which disproves the story that a delinquent might avoid the extra charges by evading service of the warrant and sending in the original tax to the collector.

The books of the collector are subject to an audit at least once a year by a representative of the State Department of Taxation, the last one having been held on the 30th of April. The books, with the exceptions noted above, are accurate and neatly kept and the department is conducted with every reference to the legal aspect of tax collecting.

Mr. Bridges reports that the balance due on his books amounts to \$2121.50, of which \$1939.60 is for 1929 taxes and \$181.90 for interest. That all delinquent poll taxes are in the hands of officers for collection; that delinquent real estate taxes have had demands put upon them and will be sold at auction if not paid by September 1st. That there is \$4.40 outstanding taxes for 1928.

Of the motor excise taxes for 1929, Mr. Bridges has applied to the office of the State Department of Taxation for an abatement of several, amounting to \$109.79, it being impossible to locate these individuals even by registered mail.

Mr. Howes reports: "According to my figures there is still about \$80.00 due, but according to Mr. Bagley's figures there is approximately \$120.00 and I think that it is probably due to payments I made to the Town Treasurer, which I charged for interest, and some of the taxes I turned in as interest. Of the \$80.00, according to my figures is the Textile Soap Co., \$32.50, and they were defunct. That was the 1927 Tax. That will have to be abated. There were two or three abatements of bills, because there is one parcel of real

estate on which there is \$7.50 for 1926 and 1927 and the reason it hasn't been sold I can't find it. The Town's lien expires two years from the first of October and I know of no way to locate it and the real estate tax amounts to about \$15.00, and then there is one man that owes \$9.00. He has a large family and I can't have him arrested for the tax, which is \$10.00, and I wouldn't want to do it, because it would be too much of a hardship to all concerned."

AUDITOR

All bills against the Town, after having been approved by the proper officials, are given to the Auditor, who verifies the footings and extensions, and if found correct and regular in every way, are then recorded in the Auditor's book, signed by him and given to the Selectmen, who make a draft on the Town Treasurer, for payment.

The Auditor's book is so ruled and printed as to show the account of each Department in a column by itself, and each voucher is properly classified and entered in the book, under its proper heading.

Special appropriations made by the Town are treated as separate accounts, and their condition at any time can be readily ascertained.

All bills are properly approved by disbursing officials, prior to action thereon by the Auditor.

At the close of the year the annual reports of the Town Officers are given to the Auditor, who checks them with his own accounts, and they are then prepared by him for the printer and later distributed.

The salary of the Auditor is \$500.00, the Town having voted an increase of \$100.00, at the Annual Town Meeting, in March, 1931.

The Auditor meets with the Selectmen, on the first and third Friday nights in each month, and at such other times as seem necessary for the payment of bills.

The Auditor's books are subject to check at any time by the State Department of Accounts. As a rule, the books are checked by invitation and the checkings occur about every four years, the last having taken place in the fall of 1928.

The office of Auditor is one of the most important, if not the most important, in the Town, since it is the focal point through which all the affairs of the Town, involving the expenditure of money, must pass. A good Auditor is in a position to call to the attention of the officers involved those little irregularities in the administration of funds, which are the almost inevitable result of inexperience, and which are only too likely to end seriously if allowed to go on. The Committee feels that it cannot praise too highly Mr. Bagley's conduct of his office, and the ready co-operation he has received from the other officers of the Town, which is on a very sound basis as a result.

The Committee has noticed that a number of bills have been paid, which do not bear the signatures of all the members of the Departments or Special Committees involved. At a later date it is almost impossible to discover the reasons for these omissions, whether absence from Town or objections by the individual. The Committee recommends that in future no bill be paid which has not been signed by all the individuals empowered to sign it, unless the failure to sign is explained by a notation on the bill, stating to what the failure is due, absence or objection. If the latter, a statement of the grounds of objection should be included.

SELECTMEN

All bills of the Town are required to pass through the hands of the Selectmen. Meetings for the payment of bills are held on the first and third Fridays of each month and at such other times as the circumstances warrant. By section 52, paragraph 41, of the General Laws, the Selectmen "May refuse to approve for payment in whole or in part any claim as fraudulent, unlawful, or excessive."

The Selectmen have charge of the Highway Department, the Fire Department, the street lighting, the constables and police, the Town House grounds, special matters left in their hands by votes of the Town, and miscellaneous other affairs not otherwise provided for.

No money is collected by the Selectmen, and all their expenditures are made by draft on the Treasurer.

WATCHMEN

In reference to watchmen employed by the Water Commissioners, during the construction period, the Committee feels that these men were employed as watchmen to look after travel. The contract specifically states, "that the contractor shall conduct his work so as to interfere as little as possible with private business and public travel. He shall, at his own expense, wherever necessary or required, maintain fences, provide watchmen, maintain lights and take such other precautions as may be necessary to protect life and property, and shall be liable for all damages occasioned in any way by his act or neglect, or that of his agents, employees or workmen." It further states, "The Contractor shall take all responsibility for the work and take all precautions for preventing injuries to persons and property in or about the work; shall

bear all losses resulting to him or to the Town on account of the amount or character of the work or because the nature of the land in or on which the work is done is different from what was estimated or expected, or on account of the weather, elements or other causes, etc." It also further states, "If at any time, in the opinion of the Engineer, the work is not properly lighted, barricaded and in all respects safe, both in respect to public travel or adjacent property, public or private, then the Engineer may put the work into such condition that it shall be, in his opinion, in all respects safe, and the Contractor shall pay all expenses of such labor and materials as may have been used for this purpose by him or by the Engineer, etc."

Here are three separate clauses in the contract, which seem to the Committee to impose on the contractor the expense of such additional policing as the work required. It was to his own interest to see that proper precautions were taken in order to protect himself from liability for injuries. It did not appear that these roads had ever been policed either before or after the installation of the water system. The Selectmen were asked if any bills for watchmen had come in since Ferullo took over the work and no such bills were produced.

The Chairman of the Board of Selectmen stated that when he received the bills, aggregating some \$3,000.00, he thought they were "pretty excessive and improper bills," but after studying the contract and discussing it with the contractor, the Water Commissioners and the Engineer, he decided the bills should be approved, saying to the Committee, "I think, perhaps, it wasn't very much of our business anyway." It is possible that the Selectmen may have placed on the contract a different interpretation from that placed on it by the Committee, but insofar as the

Selectmen approved the bills because they thought it was none of their business, or because someone told them it was none of their business, the Committee feels that they are open to censure.

The Chairman suggested that possibly the courts might have compelled the Selectmen to approve bills once they had been submitted by the Water Commissioners; the Committee feel that the Selectmen had insufficient advice to justify them in thus abandoning one of their important functions. That the contractor did not deem it necessary to hire watchmen for the purposes outlined, that the Engineer did not order the placing of watchmen on the job, but that it was done voluntarily by the Water Commissioners at a cost of approximately \$3,000.00, constituted, in the judgment of the Committee, a needless and expensive service and one which the contractor should have assumed. The Selectmen had it within their power to have this question determined before they approved the bills, and should have done so.

The Committee has been positively informed that on at least one occasion an individual was hired by the Superintendent of the Water Commission, to act as watchman, and that on completion of his service he was paid cash by the Superintendent, no payroll being signed, nor any other form of receipt given. The individual asked if there wasn't a payroll to sign, and was told not to worry, that he wouldn't get another chance to collect.

This is a typical example of the loose methods, which, if persisted in, give rise to an extreme amount of confusion in accounts.

ATTORNEY'S FEES

The Chairman of the Selectmen was interrogated in regard to the passing of bills for attorney's fees for the

Water Commissioners. In reply, he stated, "I thought it was too much money and when the bill came through I didn't approve it, and when I went into it, it seemed extremely high, but when I thought it over I realized it wasn't high, especially when I knew what they had done, because of a lot of things I had done when I was acting as Selectman and couldn't make any charge. We went to Boston, about bonds, and made some mighty fine deals for the Town, in connection with the loan, and I felt that he was entitled to \$1,000.00 for the work he did, so I approved the bill at the next meeting."

When the further question was raised that a charge was made by the attorney for the Water Commission, for time in negotiating loans, that he was performing a duty entirely outside his province, it being the sole duty of the Town Treasurer to negotiate such, as regulated by statute, and that it was an improper charge for the attorney for the Water Committee to make for that service; both the chairman and Mr. Burnett thought the action of the attorney of the Water Commission, in usurping the power of the Treasurer was because of the illness of the Treasurer's wife, which prevented him from travelling to Boston, every day, to make necessary arrangements for the water loan, acknowledging, however, that the Treasurer was not consulted by the water committee, their attorney or advisors; Mr. Burnett testified, "Mr. Lane wasn't consulted, it is strictly true, and he was asked to come in on my advice. Apparently there was some misunderstanding. Lee-Higginson did say they would make a bid, but they wouldn't go in competition. Mr. Lane's wife was sick at the time and Mr. Schaff did the work on that basis."

When it was pointed out that the law specifically states that he (the Town Treasurer), should do it, Mr.

Howes replied, "He couldn't go to Boston every day and deal with these people and run up to Newburyport or wherever Schaff went. I don't know what percent of his charges are for negotiating this loan, but I presume that it is a reasonable charge, because he did something that Lane could not do."

The opinions of Mr. Lane and of the Investigating Committee, as to this particular transaction, have been given in the report on the Treasurer. In this connection the episode appears as one more occasion on which the Selectmen were too willing to take the other fellow's word for it, with consequent damage to the interests of the Town.

On the question of the fee of \$514.79, paid him in his private capacity for work done for the Water Commissioners, Mr. Howes testified in that capacity, rather than as Chairman of the Board of Selectmen. He gave a very full and clear account of the work done by him, which fell under three heads, the acquisition of the Fitzgerald land, the acquisition of the Kelley land in Southville, and the acquisition of Cottage Street in Cordaville.

The securing of a sound title to the Fitzgerald property was quite a job. In the first place the property was described in a deed of 1896, which description had become very obscure by 1930, due to changes in local landmarks and property owners. The property had been subject to a number of mortgages in the intervening thirty-five years, and all these had to be run down and made sure of. Brought down to date the property was seen to be subject to a mortgage held by Mr. Fitzgerald's daughter. This mortgage had to be foreclosed, at the expense of the Town, and a contract drawn up and signed whereby the mortgagee agreed to transfer the property to the Town, as soon

as the mortgage was foreclosed. All this was done.

The Kelley land had been bought about 1856, and that title had to be traced down to date. There had been some conveyances of the property, but in the end Mr. Kelley died with it in his possession, and title had descended to his heirs. To secure good title for the Town it was necessary to locate all the heirs and obtain their signatures to a conveyance, which meant going into Cambridge and looking up the estate, and then chasing round after the heirs.

At the time of the installation of water it was discovered that the Town did not own Cottage Street in Cordaville, which was the property of the Cordaville Woolen Mills. The general mill property had been acquired about one hundred years ago, and had been subject to various conveyances since, which had to be looked up. Mr. Merriam, Treasurer of the now defunct company, agreed to give the property to the Town, but that gift required a general meeting of stock holders, which took a lot of time and trouble to procure.

These three transactions, and the expenses incurred in putting them through, are included in the bill of \$514.79 rendered by Mr. Howes. His expenses, stenographer's services, telephone, stationery, sheriff's fees, entry fees, travel, which in this case amounted to a good deal, and was figured at seven cents a mile in his own car, make up a large portion of the bill rendered.

Mr. Howes said that he was asked by Mr. Schaff to look the titles up and to send the bill to him, but that he decided to send the bill direct to the Town, in order that everything might be above board. He said that he had never before sent in such an itemized statement, that he did so in order that everything

might be clear, and that he kept track of every single cent and every single minute.

The Committee is entirely convinced that the fee charged by Mr. Howes was proper, indeed less than would have been charged by a lawyer unconnected with the Town, and unactuated by a sense of civic responsibility. The Committee feels, however, that it is a mistake for a member of the Board of Selectmen, who must pass on all bills incurred by the Town, to undertake work in his private professional capacity for his own or any other Department of the Town, unless he is prepared to do that work without remuneration. This particular case has conclusively proved that no matter how completely the actual facts absolve the officer in question from any suspicion of improper practice, the difficulty of getting those facts before the general public gives rise to an appalling amount of misconstruction. Since it is not fair to ask a Selectman to donate any more of his time than the already large amount demanded by the duties of the office, the Town stands to spend a great deal of money at various times, but the money will be well spent.

PURCHASE OF LAND

The question having been raised as to the prices paid for the land purchased, in view of the fact that Section 15 of Chapter 40 of the General Laws limits the purchase price of land acquired for municipal purposes to 25% over the average of the assessed valuation for the three years preceding, the Selectmen pointed out that the Special Act from which the Water Commissioners derive their powers provides that all acquisitions be made subject to the provisions of Chapter 79, which sets no price limit. The Selectmen and the Committee both feel that the Town got full value for its money on those purchases.

RESURFACING ROADS

Whether or not the contractor was liable for the restoration of the surface of the Town roads, where that surface had been removed to dig a ditch, is a question not in the province of the Selectmen, who take the position that the enforcement of any contracts between the Water Commissioners and other parties is beyond their authority. At the same time, they have the duty to get the roads in shape as soon as possible, and pursuant to this they have secured from the Water Commissioners money to recondition the ditch line on Main Street and Middle Road, the work to be done by the Town Highway Department. On May 26, the date of the meeting between the Selectmen and the Committee, the disposition of the other Town roads was still indefinite.

OBSTRUCTING STREETS

In reference to closing and obstructing the streets, the contract of Mogavero & Merrill states on Page 31, Section 10: "The contractor shall not close nor obstruct any portion of a street, private way or alley without obtaining permits therefor from the proper authorities," also on page 37, section 19, of this same contract, it states that: "the amount of excavation open at any time will be controlled by the conditions, but shall always be confined to close limits. Not more than 500 ft. of trench shall be opened in advance of pipe laying in any one stretch."

In answer to the query, "Were they (meaning the contractors) obliged to get a permit through you to block a street," the chairman of the Board stated, "No, they didn't. We couldn't enforce the contract. The fact is, I had gone down there (signifying School Street) and had some mighty unpleasant words with the contractor and Engineer, about

blocking a street which I felt shouldn't be blocked, but we didn't get anywhere. There were some other things I thought were not being properly handled and the contractor told me plainly that it wasn't any of my business."

Here again is another instance where the Committee feel that the Selectmen practically abdicated their duties and took orders where they should have given them. As the contract definitely stated that not more than 500 ft. of trench should be opened, neither the Water Commissioners, the contractor, nor anyone else had any right to open more. The contract also prohibited the contractor from blocking off any part of a street without obtaining permits from the proper authorities. There is no record in the Selectmen's book that there was ever a request to open more than 500 ft. or for permission to block off streets, which was done at School Street, Main Street, Parkerville Road, from Lincoln's store, and a considerable distance north, and part of Flagg Road. The law gives the Selectmen control of all highways and except so far as expressly authorized by the contract neither the contractor nor the Water Commissioners had any right to open or block off streets. It was the obvious duty of the Selectmen to assert their authority to prevent the opening of more than 500 ft. in advance of pipe laying, and the unauthorized blocking off of streets, and they should have gone the limit of exerting their power to maintain their authority. Instead of that, the testimony indicates defiance and arrogance on the parts of the employees of the Water Commission against the representative authority of the Town. The Selectmen should have been insistent even to the extent of taking remedial methods and their failure to do so displayed such weakness on their part as to indicate a lack of the full consciousness of their re-

sponsibilities as Town officials. The Water Commissioners are also open to criticism as lacking in a spirit of co-operation between Town departments, when they failed to take immediate steps to remedy the situation and co-operate with the Selectmen, for an orderly conduct of its affairs.

LIGHTS ON MILL STREET

In the Warrant for the annual town meeting of 1928, Article 34 states, "To see if the town will vote to raise and appropriate money for installation of lights on Mill Road." "Voted: to leave the installation of lights on Mill Road in the hands of the Selectmen." When the matter came before the Selectmen, that year, their interpretation of the action of the town meeting was that these lights should not be installed. Upon interrogation, Mr. Howes stated: "I don't feel that this Board is concerned with anything that another Board did; we are not bound to follow any procedure that they followed." Although the Selectmen may not feel bound to adhere to opinions of a previous administration, they are very much obligated to obey the mandate of the vote of the Town, as of record of the annual town meeting of 1930, indicated by Article 22 of the Town Warrant: "To see if the town will vote to install lights along any of its highways or do or act thereon." "Voted: To pass the article." This was a definite negative action, obligating the Selectmen not to contract for or spend any money for the purpose indicated in the article. That they failed to regard this vote is indicated by the following letter:

October 8, 1930

Marlborough Electric Co.,
Marlborough, Mass.
Gentlemen:—

Will you please install street lights on Mill Street in the Town of Southborough as soon as convenient. We understand that the lights on this street will cost the town \$15.75 per annum for each light and that there will be four lights.

Yours very truly,
Signed, ALFRED W. HOWES

Thus entering into a contract with the Marlborough Electric Company, with no authority so to do.

Mr. Howes further stated, in referring to the year 1928: "Borelli came to me and asked me if I wouldn't come up here about the street lights and I did come up and my understanding and his understanding was that the lights would be put in and he went to the Marlborough Electric Company to find out what the trouble was and they showed him a letter from Mr. _____, not to put them in, so that was that, and last year Borelli came again and he has been on my neck ever since then to get the lights, and he has come to my house at half past six and seven o'clock in the morning. I feel that Borelli is absolutely fair. He pays his taxes the same as everybody else. He pays for everybody else's lights. He has a nice house down there. I have been in it. It is about ten years old. He has sixty acres of land, five hundred fruit trees, and he is industrious. I looked up his tax assessment, which was \$3200, which I felt wasn't ample. He was off the main road. He wanted street lights, running water and telephone, so I did considerable work on it. I had a talk with the Marlborough Electric Company, as to just what it would cost the Town, at that time; that if the Town would have to pay a

part, he would have to pay the minimum charge and that if the Town did have to pay, it would be \$15.75 a year for four lights, or a total of about \$62.00. I told him at the time he would have to expect that if those lights were put in he would have to pay for it and his property would be assessed enough to cover the cost of the lights and he agreed that it was all right, and he would do it, and that was one reason we wanted to put them in. Another reason we considered that section of the Town would build up and would probably be the most valuable part of the Town, in the future, if a real estate development should occur. Mr. Borelli is not so very far away as to be out of the development. We felt that if anyone did want to build down there, they wouldn't want to unless they could have some modern improvements, and if they had the light and telephone poles available, somebody would build there and Borelli would have to pay for the lights and we would get a reduction in the street light rates, which makes the cost a whole lot less than \$15.75 a light. My idea is, if you can spend \$100 of the Town's money and get \$100 in return on it, you are no worse off and really you can get an improvement, and our idea is that we can make a substantial improvement without any cost to the Town and the extra cost will be very low. They (meaning the Assessors), were invited to appear and we told them the whole story. I told them when they were making their assessment to bear in mind that the street lights had been put in. At that time we thought the electric lights in his house were installed. As a result, we did not get any extra revenue this year in taxation. We didn't anticipate the delay in installing those lights, but the reduction we got in the light rate far exceeds the cost."

He further testified in regard to the legal procedure necessary for the installation of electric poles, "They

(meaning the Electric Co.), have a hearing with the Selectmen and the abutters. They have to file a petition to do that. We see that everybody gets notice, a registered letter, and if no one comes to object, the petition is granted. The petition is returnable at the next meeting of the Selectmen, and it is at eight o'clock or whatever time stated for the appearance, and if nobody appears we grant the petition. So far as I know nobody has appeared to object to anything like that, except when the Telephone Company wanted to run wires on the Turnpike, and there were objections, and they withdrew their objections."

This statement clearly indicates, therefore, the proper procedure to be instituted before electric poles can be legally installed in the Town. That before poles can be set a petition must be presented to the Selectmen, by the Electric Company; the time for a hearing appointed; the abutters notified by registered mail, and at the appointed hour the hearing held. That this was not done, was indicated by the following correspondence this Committee had with Mr. George D. Parmenter:

June 10, 1931.

Mr. George D. Parmenter,
Fayville, Mass.
Dear Mr. Parmenter:—

At a recent meeting of the Investigating Committee, the Chairman of the Board of Selectmen, Mr. Howes, made answer to the question: "What is the procedure of the electric light company to set a pole on any street?" Mr. Howes' reply was: "They have to file a petition to do that. We see that everybody gets notice, a registered letter, and if no one comes to object, the petition is granted. The petition is returnable at the next meeting of the Selectmen, and it is at eight o'clock,

or whatever time stated for the appearance, and if nobody appears we grant the petition. So far as I know nobody has appeared to object to anything like that, except when the Telephone Company wanted to run wires on the Turnpike and there were objections, and they withdrew their objections."

I would appreciate it if you would tell me whether or not you have ever received a registered letter from the Board of Selectmen, notifying you of a hearing to be held regarding the installation of electric light poles on Mill Street, abutting your property. If so, will you please give me the date of its receipt?

Thanking you for the courtesy, I am,

Yours truly,
CHARLES M. PROCTOR,
For the Investigating Committee

Fayville, Mass.
June 14, '31

Dr. Charles M. Proctor,
19 Bay State Road,
Boston, Mass.

Dear Dr. Proctor:

Yours of June 10th at hand in regard setting electric light poles abutting my property. In answer will say: I received no notice of any kind in regard to same, from anyone.

Respectfully yours,
Signed, G. D. PARMENTER.

Further investigation, on June 13th, failed to locate a copy of the petition in the files of the Marlborough Electric Company, nor has the original petition ever been forwarded to the Town Clerk, for recording and filing, ~~and~~^{we} have all other previous petitions for pole locations.

Here it seems that the Selectmen have far exceeded their authority by allowing the installation of these poles without properly conducting the legal procedure necessarily required by statute. If the abutters were so disposed, they could demand an immediate removal of these poles, upon the grounds that they were not properly notified previous to their installation.

The Committee feels that there can be no misunderstanding relative to the knowledge of legal procedure necessary for the installation of electric light poles, as evidenced by the testimony of the chairman of the Selectmen. The subsequent failure to follow this procedure indicates an apparent definite determination to install those lights, irrespective of the expressed wish of the Town by its vote in 1930. Such action is one of defiance and surely not becoming that expected of a Board of Selectmen, who are elected to carry out the intent as well as the action of its citizens voting upon an article in town meeting; such action holding for an indefinite period unless rescinded or nullified by another vote. Their action smacks of contempt for the authority of those whose wishes they should respect and carry out. The Committee feels that the Selectmen are subject to severe censure for their behavior in this matter.

ASSESSORS

The duties of the Board of Assessors and the methods adopted by them in their work are governed almost wholly by statute. The necessary books and blanks in proper form are furnished by the State, and supervisors, or inspectors from the Tax Commissioners' Office make periodical visits for the purpose of instructing local boards, or explaining any point of law, which may not perhaps be fully understood.

The Assessors are paid \$5.00 a day for their work and keep track of their own time.

The following specific points were discussed by the Assessors and the Committee:

Tax exemptions are more or less a matter for the individual judgment of the Assessors. The law allows an exemption of \$2000.00 in the case of widows who are really unable to pay taxes, and there is a veterans' exemption for Grand Army men and their widows.

In the case of the extension of lights to Mr. Borelli's place, in Fayville, the Assessors established the fact that the Selectmen had notified them of the intended extension, and of Mr. Borelli's understanding that his property valuation would be increased in consequence, some five months before the installation actually occurred.

The Assessors' oath is as follows:

"I having been chosen to assess the taxes and estimate the value of property for the purposes of taxation for the Town (or city) of, for the year (or years) ensuing, do swear that I will truly and impartially, according to my best skill and judgment, apportion all such taxes as I may during that time assess; that I will

neither overvalue nor undervalue any property subject to taxation, and that I will faithfully perform all the duties of said office."

It is obvious, under the terms of this oath, that it is impossible for the Assessors to accept as a basis of taxation any agreement between the Selectmen and a tax payer.

The Assessors are clear that they are in no way bound to increase the valuation in consequence of any agreement between Mr. Borelli and the Selectmen, and they stated that they did not feel that the simple installation of lights along the street would result in any substantial increase of valuation. The installation by Mr. Borelli of electric current in his house would justify such an increase and the Selectmen made the extension on those grounds.

In general, the Town has sustained some heavy losses in valuations in recent years. The Cordaville Woolen Mill and the Boston and Worcester are no longer of any real value, while the tubercular test for cows has resulted in a substantial personal property loss this winter. On the other hand, there has been considerable new construction in Town, which is expected to give a substantial increase in real estate valuations.

The Assessors did not feel that there was any loss of revenue due to their not being notified of new construction, since they can make up for omitted assessments at any time within two years.

There is nothing in the theory that one can evade taxation on a building by leaving it unpainted or partially unfinished. The Assessors assess what is there.

DEPARTMENT OF PUBLIC WELFARE

The disbursements and general conduct of this Department are almost entirely controlled by statute. The only chances for abuse by the recipients of aid are through the distribution of cash to deserving applicants, by the purchase of luxuries on orders for supplies of necessities, or by the continued receipt of board and care payments for children by individuals from whose care the children have been removed.

As the Department makes no distributions of cash to recipients of aid, there is no chance for the first type of abuse. All orders for groceries, fuel, rent, clothing, etc., are written specifically to the storekeepers, who are not allowed to change the character of the orders, which prevents abuse in these cases. As to the last type, the members of the Board make weekly visits, so that there is no chance for any one either to collect money for children no longer under their care, or to divert that money to their own use by giving improper care to their charges.

The only cases in which cash is paid to recipients of aid are those of Partial Aid, Mothers' Aid, and State Cases for Board and Care. In these cases the Department simply acts as agent for the State, and the money is reimbursed to the Town.

In cases of foreign settlement, that is, settlement of individuals receiving aid, who are not residents of the Town, the Department always safeguards the interests of Southborough by demanding payment of the town in which the individual has a settlement. Legal action in such cases is very seldom necessary, but the Department has been forced to enter suit against the City of Boston, which disputes their claim for reimbursement in the case of an individual having

a settlement there. In view of the vote taken at the Annual Town Meeting, relative to the employment of counsel, the Committee feels that the Town should, at the next Town Meeting, confirm the action of the Department and authorize them to employ such legal service as may be necessary for the collection of this bill.

SCHOOL COMMITTEE

The School Committee, together with the Superintendent, have complete control of the conduct of the schools of the Town. Books and school supplies generally are purchased by the Superintendent, by statute; fuel, labor, and other supplies and equipment are purchased by the Committee.

One of the most important duties of the School Committee is the selection of teachers. By statute a candidate must have the recommendation of the Superintendent, and then be elected by the Committee. Selections are made on the basis of the candidate's past record, in Normal School, in her previous position, if any, and on a personal interview. No one not either a Normal School or College graduate is considered and no one who has not an excellent record at Normal School or College is accepted. There is no evidence that in the selection of teachers any qualification other than scholastic ability is considered.

Town Water has not been put into the High School because the installation would cost \$800.00, and the water rate would be about \$190.00 a year, an expense which the School Committee does not feel would be justified, in view of the fact that the High School has an entirely satisfactory supply of water at the present time.

Recent developments in the Town of Hopkinton have brought to the attention of the Investigating Committee the fact that under the law the School Committee may not receive compensation. The situation is as follows: Sections 52 and 61 of Chapter 71 of the General Laws say first, that the School Committee shall serve without compensation, except in a town required to belong to a superintendency union which votes to compensate the committee. Second, that towns having a valuation of less than \$2,500,000 must join a superintendency union, and that towns whose valuation exceeds this may join such a union. Attorney-General Thomas J. Boynton rendered an opinion, in 1914, stating that the fact that a town of the higher valuation's joining a union does not classify that town as being required to join the union. It would seem, therefore, in view of the fact that Southborough's valuation was \$3,172,800, in 1930, that the School Committee may not receive compensation, and that the Town cannot vote such compensation.

This is a thoroughly unsatisfactory situation. In the first place, the members of the School Committee do an amount of work, and do it well, far in excess of what compensation they receive. In the second place, they have been receiving compensation illegally ever since the Town valuation passed \$2,500,000. It is the opinion of the Investigating Committee that the law in question is unjust inasmuch as it applies to the Southborough School Committee, but the law is the law.

THE CEMETERY COMMISSIONERS

The Cemetery Commissioners keep a record of all their cash transactions, together with a book of deeds and a book of receipts.

Deeds for burial lots are made out by the Commissioners and sent to the Treasurer, who delivers the deed and collects the money for it.

Money paid to the Town for the care of lots and for all work done in the cemetery is received by the Commissioners, and by them turned over to the Treasurer.

The Commissioners pay out no money, except through the Selectmen and the Town Treasurer.

As matters are at present, there is no complete detailed survey of the cemetery. A record of the original cemetery has been kept only during the last thirty-five years. The part of the cemetery now in use is pretty well plotted, the plot being kept in the field book. There is no survey of the new addition, which is not yet in use. The Investigating Committee recommends that a detailed survey be made of the entire cemetery, in duplicate; one copy to be in care of the Cemetery Commissioners, one kept in the Town vault. It should be the duty of the Cemetery Commissioners to keep the Town copy up to date.

These surveys would necessarily be incomplete for the oldest part of the cemetery, but the later portions would not contain many omissions, and errors could be entirely eliminated for the future.

THE BOARD OF HEALTH

The Board of Health consists of three members, when three citizens of the Town can be found to serve on it. They receive a salary of \$25.00 a year apiece. They employ an agent (whose chief duty is to issue burial permits) at \$10.00 a year, (the maximum allowed for this under the law is \$700.00), and occasionally disburse small sums (about \$5.00 a year) for

printing, making signs, and so forth. Beyond this they spend no money, except for charges incurred in the care of citizens of the Town, at various State institutions, which are subject to the scrutiny of State officials at the sending end, and of the Town Accountant, at the receiving. Such functions of the Board of Health as deciding local disputes as to sources of sewage require the expenditure of nothing but time and diplomacy.

TREE WARDEN

The Tree Warden has general charge of the trees along the highways of the Town. It is his duty to see that the trees are kept in good condition if possible, to remove dead trees, and to keep the highways clear by cutting brush and by removing those trees which threaten to become obstructions. The Warden receives a salary of \$25.00 a year, and administers an annual appropriation of about \$1500.00, the bulk of which is expended in salaries for his superintendent and his assistants.

The Tree Warden feels, and the Investigating Committee agrees, that a revolving fund of \$100.00, similar to that supplied in the Highway appropriation, should be established for his Department. This would eliminate the present unsatisfactory practice of having individuals pay the Warden's men directly for work done on their trees, and make it possible for such work to be charged for by and paid to the Town.

MOTH DEPARTMENT

The Moth Superintendent is appointed by the Selectmen, and works under a State Inspector. He is paid by the hour, as are his workmen, and the amount of work done is set by the State Inspector. The majority of the supplies for this Department are bought through the State Inspector Supply Store.

TOWN HOUSE COMMITTEE

The only money handled by this committee is that which is collected by the janitor of the hall for rents. This money is paid by the committee to the Town Treasurer, and his receipt is taken therefore.

All bills for supplies and maintenance, repairs, etc., are approved by the Committee and given to the auditor, who verifies them and draft for their payment is made by the Selectmen.

In 1930 the upkeep of the Town House amounted to about \$940.00 for fuel, light and janitor service, while about \$250.00 was taken in for rent. Generally speaking the Town House costs about \$700.00 a year over and above the receipts for rent, which amount is apparently an inescapable charge, to be put to the account of the necessary expenses of government. The Town House Committee is of the opinion that the various organizations using the Town House either pay their way or more than pay it, with the exception of the Grange, which costs the Town more than it pays. There is, however, a good deal to be said for the point of view that it is better, from the standpoint of community spirit, to have such an organization use the Town House, at a little less than cost, than to drive it out by insisting on strict business principles.

TRUSTEES OF THE LIBRARY

The Committee can find nothing particular to report about this department. The Library is functioning in a normal way, it has extended its use in the past year by opening at noon three times a week for the benefit of the school children, and its affairs are in a generally satisfactory condition.

Both the Trustees and the Committee agreed that the present custom of listing the new books in the Town Report could be discontinued. This practice involves a considerable expense to the Town and is only done as a means of informing the people of the Town as to the new acquisitions. This year a list was published and circulated, as a part of an advertising program, which served the purpose of information without any cost to the Town. If this proves possible in future, the list in the Town Report might well be discontinued.

This year the Librarian was sent to a conference of the American Association of Librarians, in Atlantic City, her expenses being taken care of by private subscription. The Committee feels that it is a good thing for the Library to have the Librarian attend this conference, at the discretion of the Trustees, and that the Town might well pay for it in the future.

SEALER OF WEIGHTS AND MEASURES

The Sealer tests, adjusts and seals all the weights, scales, and measures in use in the Town, and receives a salary of \$75.00 a year, together with the fees to which he is legally entitled. He acts, for all practical purposes, as an agent of the State, and must keep a record book, in which is shown a list of all weights, etc., sealed with dates and the amount of fee received. This book is subject to regular inspection by the state.

There is charged against the department an annual expenditure of \$25.00 for travel and \$75.00 for rent.

The travel allowance is fixed by statute, since the sealer is compelled to transport a number of heavy articles of equipment about the Town, on frequent occasions. The charge for rent has been somewhat criticized, but it seems impossible to avoid it, under present conditions. The conditions are these: The Town Treasurer is required by statute to provide a proper and accessible place of storage for the Town weights and measures, which are under his care. There is no space owned by the Town, at the present time, which could be so used, except the hallway behind the auditorium in the Town House, which is certainly not accessible, and is open to the further objection that it is not heated in winter. It is essential that the sealer's scales be kept at a fairly even temperature, and the added fuel expense in the Town House would more than counterbalance the saving in rent.

The Town has rented space for the weights and measures for a long time and has paid more than \$70.00 a year at most times since 1910.

INSPECTOR OF ANIMALS

The Animal Inspector's duties consist mainly in keeping a record of all cattle shipped into Town, from outside the State, and assisting in the tubercular tests conducted by the State. The Inspector is under the Division of Animal Industry of the Department of Agriculture, and the majority of his work is done under their supervision.

Under the law, a dog which has bitten a person must be quarantined for two weeks. The enforcement of this quarantine is one of the duties of the Inspector.

The Animal Inspector receives an annual salary of \$100.00 from the Town. He expends no Town money.

FIRE DEPARTMENT

The Fire Department consists of 34 men, seven men and a captain each in Fayville and Southville, fifteen men, two lieutenants, and a captain in Southborough Center. The number of firemen is fixed by the Insurance Underwriters, and they are paid an annual salary, which is docked for any considerable absence. There is no fine for missing fires, as the system of fines for absence was found to be unsatisfactory in practice. However, any fireman missing two fires, without adequate excuse, loses his position.

The Committee feels that the expenses of the Department are kept as low as is compatible with the maintenance of efficiency and that the actual performance of the Department is more than satisfactory.

FOREST FIRE DEPARTMENT

Like the Moth Department, this department is, to a great extent, supervised by the State. The expenses of this department vary considerably, as the big item is labor, which increases very much in dry years. There is a certain inevitable wastage in this department, due to loss of equipment, as there is no regular corps of fire-fighters who feel responsible for equipment.

THE NEW SCHOOL BUILDING

At a meeting held on May 8, with the Committee intrusted with the erection of a new school building, the situation was outlined as follows: At the Annual Town Meeting, held on March 11, 1929, it was voted to lay on the table the article calling for the appropriation of a new school building, until it could be more thoroughly looked into. It was voted that a committee of six persons, to include the Board of Selectmen,

the Chairman of the Advisory Committee and two other members to be appointed by the Moderator, study the matter thoroughly and report with their recommendations at an adjourned Town Meeting, to be held on Monday, April 8, 1929. Mr. H. E. Banfill and Dr. Carl R. Lindstrom were appointed.

After going into the matter in conjunction with several architects this committee reported that a suitable building could be produced for \$41,000.00. The money was voted, and the construction of the building was left in the hands of a Special Building Committee, appointed by the Moderator. H. E. Banfill, G. H. Burnett, C. F. Choate, H. D. Eaton, and Michael McMay were appointed.

The Committee, after deliberation, selected Mr. Baker, as architect for the building, and after a series of consultations, at which the full Committee were present, agreed on a set of specifications and called for bids. No bids were submitted that were within the \$40,000 limit, and as a result the specifications had to be altered and new bids submitted. The Committee states positively that all contractors who had bid on the original specifications were given an opportunity to bid on the reduced ones. When once the construction had started the Committee's part in the operation became somewhat a minor one, as they were not technical experts, and the full Committee did not attend all the meetings. The full Committee signed all bills for miscellaneous items, and all itemized bills, but building certificates from the architect authorizing payment by the Town were sometimes signed by only one or two members of the Committee. These were duly passed by the Selectmen.

The Committee unanimously declare that they regard the building as entirely satisfactory, for the money, although they feel that it would have been better with another playroom. The building was accept-

ed and put in use in March, 1930. The Committee has not submitted its final report to the Town, because it has still some outside grading to complete. There was no meeting between April 17, 1930, and April 22, 1931. During this time there was an unpaid architect's bill hanging over, owing to a misunderstanding on the score of a reduction in the size of the boiler, which was authorized by the architect, without the approval of the Committee. This reduction was absolutely necessary and justifiable, and has subsequently been approved by the full Committee.

The evidence shows that the original amount estimated was too small, that the Committee, after construction started, was a little slack in not having more frequent and fully attended meetings, and that there has been a certain amount of misunderstanding and talk as a result. In spite of all this, the building is a satisfactory one and the Town has received its money's worth. Mr. Banfill, chairman of the Committee, said, "I feel very much satisfied with the building. I talked with two contractors, one disinterested, who had been all through the building and saw the foundation when the building was built, and he saw it after it was completed. I think we have a very good building."

The Investigating Committee recommends that similar special committees, in the future, pay more attention to regular forms of doing business.

GENERAL RECOMMENDATIONS

As a result of this investigation, this Committee feels that the normal administration of the affairs of the Town is in very satisfactory condition, and that the officers of the Town have, as a rule, very sound ideas as to the maintenance of the proper efficiency of their

Departments, without the infliction of more than the necessary burden on the tax-payers. Certain cases of maladministration have been brought to light, and it is worthy of note that they have, in almost every case, been the result of incomplete acquaintance with the duties, powers, and limitations of the offices involved. The Committee recommends that every individual who takes office make himself thoroughly familiar with its duties, powers, and limitations, and keep himself so.

The position of the Selectmen is one which, in the normal course of events, will become even more important, and more difficult, than it is today. With the inevitable growth of the business of government, a growth which the Town can escape no more than the State or Nation, will come creation of new Departments, and an increase in the activities of the old. The best officers are likely, in their desire to do a good job, to lose sight of the interests of the tax-payer, and oftentimes to dispense with certain legal formalities in their desire to get things done quickly. The Selectmen have the power and the duty to combat this tendency. The Committee feels that they should do so, and that even though the refusal to approve doubtful bills may occasionally involve the Town in litigation, with adverse results, the maintenance of the principle will be worth it.

The Committee recommends that every Department of the Town which needs equipment should prepare an annual inventory, which should be given to the Advisory Committee, as an aid in making its recommendations for the annual appropriations.

The Committee recommends that the Secretary of

the Advisory Committee should keep as complete a record as possible of the deliberations of that Committee, which records should, in the course of time, form a very valuable aid in making recommendations. The experience of the past is, at present, only available through the memories of those members who have enjoyed a long tenure of office. The same consideration applies to the deliberations of the Selectmen. These records should be kept on file in the Town House, when not in use, and a proper provision for their storage should be made.

It occurred to the Committee that a considerable saving could be effected by the Town's purchasing all the coal used by the various Departments on a single contract. Those Departments which purchase fuel favor the idea, if it proves practicable. The Committee recommends that the Selectmen investigate the possibility of placing such a contract, and do so if a saving will be effected.

The question has been raised as to the advisability of the Town's transferring its fire insurance from stock companies to mutual companies, at the expiration of the present policies. The Committee is of the opinion that this would effect a saving to the Town of perhaps 20% on its insurance premiums, and without any increase in risk, if the companies were carefully investigated. The Committee recommends that the Selectmen look into this matter and submit a report at the next Annual Town Meeting.

The Selectmen, the Town Clerk, and the Auditor have expressed to the Committee their opinion that the present Town filing system is wholly inadequate. The

Selectmen secured this year an appropriation for the purchase of a filing cabinet for their regular correspondence, but this will not suffice for the more permanent records of the Town. The Committee recommends that the officers principally concerned decide upon the details of a proper system, an appropriation for which may be made at the next Annual Town Meeting.

Respectfully Submitted,

Walter B. Brewer
Joseph F. Blake
M. W. Bogert
Frank J. Mattioli
Elliott Perkins
Dr. Charles M. Proctor
E. Chester Wells

THE SOUTHBOROUGH PRINT SHOP